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**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In Re: SPIEGEL, INC., et al.,

07 CIVIL 3947 (RJH)

Reorganized Debtors.

JUDGMENT

Jacqueline J. Johnson having appealed from an Order of the United States Bankruptcy Court for the Southern District of New York (Lifland, J.); the Creditor Trust having moved to dismiss the appeal as untimely, and in the alternative, to dismiss the appeal for failure to timely file an appellate brief, and the matter having come before the Honorable Richard J. Holwell, United States District Judge, and the Court, on March 31, 2008, having rendered its Memorandum Opinion and Order granting the Creditor Trust's motion to dismiss the appeal to the extent that Johnson seeks to appeal the December 19, 2006 Disallowance Order and to the extent that Johnson seeks to appeal the April 4, 2007 Reconsideration/Extension Order, affirming the order of the bankruptcy court, it is,

ORDERED, ADJUDGED AND DECREED: That for the reasons stated in the Court's Memorandum Opinion and Order dated March 31, 2008, the Creditor Trust's motion to dismiss the appeal is granted to the extent that Johnson seeks to appeal the December 19, 2006 Disallowance Order and to the extent that Johnson seeks to appeal the April 4, 2007 Reconsideration/-Extension Order, the order of the bankruptcy court is affirmed; accordingly, the case is closed.

Dated: New York, New York
March 31, 2008

J. MICHAEL McMAHON

Clerk of Court

BY:

Deputy Clerk

**THIS DOCUMENT WAS ENTERED
ON THE DOCKET ON _____**